





K-CNS 0103 (Rev. 10-10)

10. Organizational changes with same principals as before, entity changed to:

- |  |  |                                       |
|--|--|---------------------------------------|
| <input type="checkbox"/> Individual                          | <input type="checkbox"/> Limited Partnership                   | <input type="checkbox"/> Estate       |
| <input type="checkbox"/> General Partnership                 | <input type="checkbox"/> Joint Venture                         | <input type="checkbox"/> Receivership |
| <input type="checkbox"/> Limited Liability Company (LLC)     | <input type="checkbox"/> Corporation (Inc)                     | <input type="checkbox"/> Trust        |
| <input type="checkbox"/> Limited Liability Partnership (LLP) | <input type="checkbox"/> Governmental / Political Sub-Division |                                       |

☐ Other Please describe:

11. Change only in principals: ☐ Yes ☐ No (Individual changes within the organization which DO NOT change the entity.)

Check one: ☐ Withdrawal ☐ Addition ☐ Substitution ☐ Death of Principal

<input type="checkbox"/> ADD <input type="checkbox"/> DELETE	
<input type="text"/>	<input type="text"/>
Social Security Number	Title
<input type="text"/>	<input type="text"/>
First Name	MI Last Name
<input type="text"/>	<input type="text"/>
Street Number	Direction Street Name Apt/Suite No
<input type="text"/>	<input type="text"/>
City	State Zip + 4
<input type="checkbox"/> ADD <input type="checkbox"/> DELETE	
<input type="text"/>	<input type="text"/>
Social Security Number	Title
<input type="text"/>	<input type="text"/>
First Name	MI Last Name
<input type="text"/>	<input type="text"/>
Street Number	Direction Street Name Apt/Suite No
<input type="text"/>	<input type="text"/>
City	State Zip + 4
<input type="checkbox"/> ADD <input type="checkbox"/> DELETE	
<input type="text"/>	<input type="text"/>
Social Security Number	Title
<input type="text"/>	<input type="text"/>
First Name	MI Last Name
<input type="text"/>	<input type="text"/>
Street Number	Direction Street Name Apt/Suite No
<input type="text"/>	<input type="text"/>
City	State Zip + 4

**Note:** K.S.A. 44-710a(b)(2) provides that a successor employer as defined in subsection(h)(4) or (dd) of K.S.A. 44-703 may receive the experience rating factors of the predecessor employer if an application is made in writing within 120 days of the date of the business transfer. The experience rating factors consist of all contributions paid, annual payrolls and benefit experience of the predecessor employer. These factors will be used in computing your future rate if you elect to have them transferred.

12. **CERTIFICATION:** I certify that the information I have provided on this report is complete, correct and true to the best of my knowledge and belief.

Signature of owner, partner, member/manager, corporate officer, etc.

Title - owner, partner, m/m, corporate officer, etc.

Date Prepared

M M D D Y Y Y Y



The Employment Security Law, K.S.A. 44-703 et seq., provides that the experience rating account of the predecessor may be acquired by the successor whenever an employing unit acquires or in any manner succeeds, including, but not limited to, buying substantially all of the:

Employing Enterprise.....Those business locations with employment.

Organization.....Employees or employee position(s) required to continue the business.

Trade or Business.....Clientele or customers that frequent the business; the goods or services provided; or some combination.

Assets of an Employer.....The assets considered are those items that are necessary to the normal operation of the business: real property, equipment, inventories, etc. If only a portion of the business was acquired, a description of the portions acquired and retained is required. Attach additional pages for this explanation.

## Completing the Employer Account Record Change

1. Enter your unemployment insurance tax serial number as it appears on the K-CNS 100. The serial number is a six-digit number printed at the top of the report.
2. Enter the date the change in your employer status occurred.
3. Enter your Federal Employer Identification Number (FEIN) issued to your business by the Internal Revenue Service. Please indicate if the FEIN has changed.
4. Enter your legal business name as it is registered with the State of Kansas.
5. Enter your business trade name (if applicable).
6. Enter the mailing address where you would like to receive agency correspondence.
7. Enter the physical location in Kansas. This can be an employee's residence, job site or actual business location.
8. Indicate the type of change in your employer status. Mark only one: A, B or C.
  - A. If your operation is continuing with no employees, or no money being paid for performing services, we will make your account inactive. Inactive accounts are not required to file a K-CNS 100, Quarterly Wage Report and Unemployment Tax Return. When you resume employment, you must notify us; your account will return to active. Accounts inactive for three complete calendar years will be terminated.
  - B. If you suspended your operation or discontinued it without a successor, we will make your account inactive. When you resume the business or start another, you must notify us. Your account will return to active. Accounts that are inactive for three complete calendar years will be terminated.
  - C. If your operation was acquired by a successor, your account will be terminated. In most cases, your experience rating factors, taxes, payrolls and claims will be transferred to your successor. Please indicate whether the acquisition was total or partial. Also, please report the date your business was acquired.
9. Enter the successor's information; to include name, address and telephone number.
10. Indicate if the form of the organization has changed. If the form did change, and the same individuals remain in control of the new organization, this change is characterized as a "Mandatory Successorship" by Kansas statute. For example: A sole proprietor incorporates and continues to operate the same enterprise. The experience rating factor transfer would be mandatory. The corporation would continue to pay unemployment taxes at the same rate as the sole proprietor. By statute, corporate officers are employees of the corporation. The compensation paid to officers for service to the corporation must be reported as wages.
11. Indicate if there was a change or substitution of principals. Enter the name(s) of the partner(s) that changed. Indicate if the partnership continues to use the same federal employer tax ID number (FEIN). Enter the FEIN. Generally, if one of the original partners remains, we will note the new partners but make no change in the account. If the IRS has issued a new FEIN and wages have been reported under the new number, we can assign you a new Kansas unemployment tax number to assist with federal unemployment tax payment certification. Enter the individual changes within the organization. These changes DO NOT change the established entity. This will include partners, corporate officers, etc.
12. The Employer Account Record Change form must be signed by the owner, partner, corporate officer or designated employee. Print your title and the date you sign it. Return the completed notice to:

**Kansas Department of Labor  
PO Box 400  
Topeka, KS 66601-0400**

For help in completing this notice, you may call your local unemployment tax office. A list of offices is available online at:  
[www.dol.ks.gov/ui/html/ensec14.html](http://www.dol.ks.gov/ui/html/ensec14.html)

Assistance is also available from our administrative office in Topeka:  
**Phone: (785) 296-5027 • E-mail: [uitax@dol.ks.gov](mailto:uitax@dol.ks.gov) • Fax: (785) 291-3425**

Frequently used reports are available online at:  
[www.dol.ks.gov/ui/html/ensec13.html](http://www.dol.ks.gov/ui/html/ensec13.html)

## YOU MUST COMPLETE ENTIRE FORM